

**UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA**

CitiBank, N.A., as Trustee for the
Holders of Structured Asset Mortgage
Investments II Inc., Bear Stearns ALT-A Trust,
Mortgage Pass-Through Certificates Series 2006-4,

Plaintiff,

vs.

Russell E. Willits, First Commercial Bank,
Inc., Discover Bank, FIA Card Services, N.A.,
Ann Strommen, Scott Strommen, State of
Minnesota Department of Revenue, and the
United States of America Internal Revenue
Service,

Defendants.

Court File No. 12-CV-01231 (MJD/JJG)

**STIPULATION BETWEEN
PLAINTIFF AND DEFENDANT
UNITED STATES OF AMERICA
INTERNAL REVENUE SERVICE**

THIS STIPULATION is made and entered by and between Plaintiff and Defendant
United States of America Internal Revenue Service.

RECITALS

1. Defendant Russell E. Willits is the record owner of the real property in Hennepin
County, Minnesota described as follows:

Lot 7, Block 1, Gallaway 1st Addition (“Property”).

2. Defendant Russell E. Willits and his former spouse, as mortgagors, executed and
delivered to Mortgage Electronic Registration Systems, Inc., as mortgagee and nominee for
Countrywide Home Loans, Inc., a Mortgage dated April 21, 2006 in the amount of \$304,000.00,

which was recorded in the office of the County Recorder, Hennepin County, Minnesota on May 17, 2006 as Document No. 8797325 (“Mortgage Document No. 8797325”).

3. First Republic Title, LLC, as the agent of Chicago Title Insurance Company, mistakenly released Mortgage Document No. 8797325 pursuant to a Certificate of Release of Mortgage dated February 27, 2007, which was recorded in the office of the County Recorder, Hennepin County, Minnesota on March 14, 2007 as Document No. 8950290 (“Release Document No. 8950290”).

4. Mortgage Electronic Registration Systems, Inc., as assignor, assigned Mortgage Document No. 8797325 to Plaintiff, as assignee, pursuant to an Assignment of Mortgage dated June 29, 2011, which was recorded in the office of the County Recorder, Hennepin County, Minnesota on May 16, 2012 as Document No. 9789027.

5. On July 21, 2010, Defendant United States of America Internal Revenue Service recorded a Notice of Tax Lien dated July 13, 2010, in the amount of \$39,304.20, in the office of the County Recorder, Hennepin County, Minnesota as Document No. 9538395 (“Federal Tax Lien Document No. 9538395”).

6. Defendant United States of America Internal Revenue Service acknowledges that it has been paid the sum of \$25,000.00 to make and enter into this Stipulation.

NOW, THEREFORE, the parties stipulate and agree as follows:

1. The aforescribed recitals are an integral part of this Stipulation and are incorporated by reference herein.

2. Defendant United States of America Internal Revenue Service consents to the reinstatement of Mortgage Document No. 8797325 and the cancellation of Release Document No. 8950290.

3. Defendant United States of America Internal Revenue Service agrees that Mortgage Document No. 8797325 is prior and superior to Federal Tax Lien Document No. 9538395.

4. Except as otherwise provided herein, Plaintiff may apply to the Court for the relief requested in Plaintiff's Complaint without notice to Defendant United States of America Internal Revenue Service.

5. This Stipulation is subject to the approval of the Court. Plaintiff shall apply to the Court for an Order approving this Stipulation. Such application may be made without a hearing.

BEISEL & DUNLEVY, P.A.

Date: 3-14-13 _____ s/ Bradley N. Beisel
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Date: 3-18-13 _____ By: s/ Roylene A. Champeaux
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